

15 San Luis Obispo County Sheriff's Managers Association	Rate:	Description:
County Retirement Contribution	22.35% MGL1	Rate x Hourly Rate x Hours Worked
	22.48% MGN1	Rate x Hourly Rate x Hours Worked
County Pickup of Employee Retirement	0.00%	Rate x Hourly Rate x Hours Worked
County Pension Bond Debt Service	4.74%	Rate x Hourly Rate x Hours Worked
County Retiree Health		\$24.30/PP full-time, \$12.15/PP part-time \$0/PP quarter-time or temp
County Pension Plan per EFS		Mgt Law Enforcement Sworn EE (MGLE) Mgt Law Enforcement NonSworn EE (MLNS)
FICA Employer	6.20%	2015 FICA wages up to \$118,500 max
FICA Employee	6.20%	2015 FICA wages up to \$118,500 max
Medicare Employer/Employee	1.45%	Medicare wages with no maximum / Add an additional .9% on taxable wages above \$200,000.
Unemployment	0.075%	County Paid Eff 1/1/2012 .1% , Eff 6/28/2014 .075%
Workers' Compensation	Varies	See B:\AC Benefits @ a Glance\WC Rates FY2012-2013.docx
County Cafeteria Contribution	\$1300/mo	\$1178/mo without medical coverage, effective 01/2015 Proration for part time employees hired after 02/07/06 No cashout for employees who newly opt out of medical on or after 1/2016
Health Insurance		Multiple plans available for employee and their family. Coverage for domestic partners.
Post Employment Health Plan	Up to \$25,000	Sick leave payoff paid pretax to Nationwide for pretax health insurance premium payments. Eff. 10/13/2013 PEHP increased from 15K to 20K Eff. 10/11/2015 PEHP increased from 20K to 25K
Management Life Insurance	\$3.87/mo	\$30,000 coverage
Long Term Disability Insurance	.298% x Salary	On first \$13,500/mo of salary. Pays 66 2/3% salary
Wellness/Fitness	\$200/yr	Paid through Risk Management (may be taxable to the employee)
Mileage Reimbursement	.54/mi	Effective 01/01/2016
	.575/mi	Effective 01/01/2015
New Hire Safety Equipment	\$800	Same as the employees they supervise
Uniform Allowance for New Hire	\$500/yr	Same as the employees they supervise
Uniform Allowance	\$45/mo	Same as the employees they supervise
Career Incentive Allowance	\$250/mo	New Career Incentive \$115.39 per pp Eff. 09/29/2013
Sick Leave	12 days/yr	2080 hours (260 days) max accrual; payoff @ hourly rate 50% of hours up to 1440 hours after 10 years of service, 5 years of service if hired before 12/31/77
Sick Leave Exchange for Vacation	80 hrs for 40 hrs	Per calendar year. Must maintain a 30-day balance 5 years of service required
Holiday	12 days/yr	Does not apply to Annual Leave employees
Annual Leave 12 day carryover	12 days/yr	Employees may sign up at any time, but withdrawal must be in August
Administrative Leave	9 days/fiscal yr	No carryover or payoff for unused time
Personal Leave	1 day/fiscal yr	Employees on initial probation excluded
Injured On Duty	As approved	12 months maximum
Vacation 320 hour cap	10 days/yr 15 days/yr 20 days/yr	Beginning of service to end of fourth year Beginning of fifth year to end of ninth year Over ten years of service Maximum payoff of 320 hours after 12 months of service
Pay-in-lieu Program	40 hrs/fiscal yr	One time per fiscal year, permanent employees with a minimum balance of 200 vacation hours may sell back vacation hours. Additionally, employees must have used 40 hours of vacation in the current fiscal year to be eligible

Jury Leave		Regular pay while on jury duty; cannot claim jury pay
Paid Military Leave	20 days/fiscal yr	20 working days or 1 month's salary maximum when called to active duty
Physical Exams	Annual	Safety employees over 35 years of age
Suggestion Award	Based on merit	Submit ideas to the Suggestion Award Committee
ITS Health Care Spending Account	Pretax deduction	Employee paid up to \$2,500 per plan year (Reimbursement WT 2552)
ITS Dependent Care Spending Account	Pretax deduction	Employee paid up to \$5,000 per plan year (Reimbursement WT 2551)
Supplemental Life Insurance		Employee paid for coverage of annual salary of 1x 2x or 3x salary to \$300,000 max
Spousal Life Insurance		Employee paid term life for coverage of 1/2 supplemental coverage
Dependent Life Insurance		Employee paid term life for coverage of 10% supplemental coverage to \$10,000 max
Deferred Retirement Option Plan (DROP) Tier 1 Only	Up to 5 years	Employee continues active employment while Pension benefits are paid to a DROP account.
Deferred Comp	Pretax deduction	Employee paid up to \$18,000 or 100% of wages/yr
Deferred Comp Catchup	Pretax deduction	Employee paid up to \$6,000 or 50+
Automatic Payroll Deposit		All new employees hired on or after 05/24/2005 are required to have direct deposit of County pay into a financial institution of employee's choice